The Republic of Seychelles

A User Manual to the BOOST Expenditure Database

World Bank and Government of Seychelles

January 2013

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1. Introduction

The importance of timely and concise budget analysis to ensure an effective and efficient use of the budget has become increasingly clear over the years. Good public expenditure management (PEM) not only requires solid budget formulation and execution processes, it is equally crucial that budgets are monitored and spending is analyzed. Regular feedback allows decision makers to make sure that the budget delivers goods and services in an efficient and cost-effective manner.

Countries are under pressure to improve efficiency in the composition of public sector absorption as the demand for public spending efficiency is increasing from stakeholders, moreso during the crisis periods. The World Bank has developed a simple new knowledge product to meet this demand. The underlying data tool is called "BOOST".
BOOST is a client-friendly, easy access Microsoft Excel-based public expenditure data analysis tool. BOOST covers all funds in the Budget, whether from tax revenues, internally generated funds or donor financed. BOOST collects and stores multi-year data from all budgetary finance sources in a single standard format. It takes data directly from the Government's Treasury accounting system, using a full set of Treasury accounting codes for each expenditure item expressed in the client's Chart of Accounts. Sub-components of the code are then used to classify planned budget, revised budget and expenditure data for each item of spending by:

- *level of Government* (central or local Government),
- *administrative unit* (a budget management center, typically a Ministry, Department, Agency, university, hospital, a school in some cases),
- *economic classification* (using GFS-related or country-specific codes),
- *functional classification* (sector and sub-sector COFOG-related or country-specific codes),
- *program classification*,
- by financing *source* (budget revenues, domestic or foreign borrowing, etc.),
- by *performance code* (objective, target, output or program, MTEF code, etc).

The BOOST for Seychelles has been created as part of the Public Expenditure Review (PER) exercise in 2012/13. The Seychelles' BOOST is part of the global BOOST initiative. The initiative started in 2010 and as of September 2012, BOOST data bases had been created for more than twenty countries The Seychelles BOOST is the first one to include revenue and financing (i.e., bonds emissions and sale of assets to be included below the line) data.

The development of the Seychelles BOOST started in March 2012 with a preliminary exploration of the data and was followed by various draft versions which were reconciliated with the data available in publicly available documents, including the fiscal table presented in the IMF's last EEF report. Multiple workshops have been held across Government to validate the data and to obtain feedback on the user friendliness of the Seychelles BOOST. The Government of the Seychelles intends to update the database

regularly in coordination with the World Bank, as new data becomes available. The Government of Seychelles also intends to provide the BOOST in the public domain for transparency purpose as well as to initiate and facilitae research using the data. The BOOST will be helpful in opening new avenues of analysis and providing answers to important questions regarding the efficiency, equity, and effectiveness of spending.

To ensure sustainability of the project, the World Bank has provided training to government officers from the Ministry of Finance, Ministry of Education, Ministry of Health and the statistical Office. This user manual is a tool which will facilitate updates in the future as new data becomes available, assist in undertaking data queries, and will help in building capacity to a wider audience by the staffs who have been trained.

The manual is organized as follows:

- Part II outlines the structure of the Seychelles budget.
- Part III outlines how the database was built using Excel.
- Part IV explains how to use the Seychelles BOOST with an Excel pivot table.

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2. Structure of the Seychelles BOOST

The Seychelles BOOST includes expenditures and revenue executed by different agencies of the central government. The data is disaggregated in four levels of administrative classification, seven levels of economic classification, source of funding (only for projects for the development budget), and project (only for centralized payments, projects of the development budget, and debt items). The database includes two types of economic classification. The first one, which ends with the suffix "_IMF", allows users to replicate the expenditure side of the IMF fiscal tables. The second one, which ends with the suffix "_NATIONAL", allows users to reproduce fiscal tables according to the national fiscal accounting. There are basically two sources of differences between the IMF and the fiscal tables:

- The recapitalizations of state-owned and private companies, which are accounted for as transfers in the national system and as equity investments by the IMF.

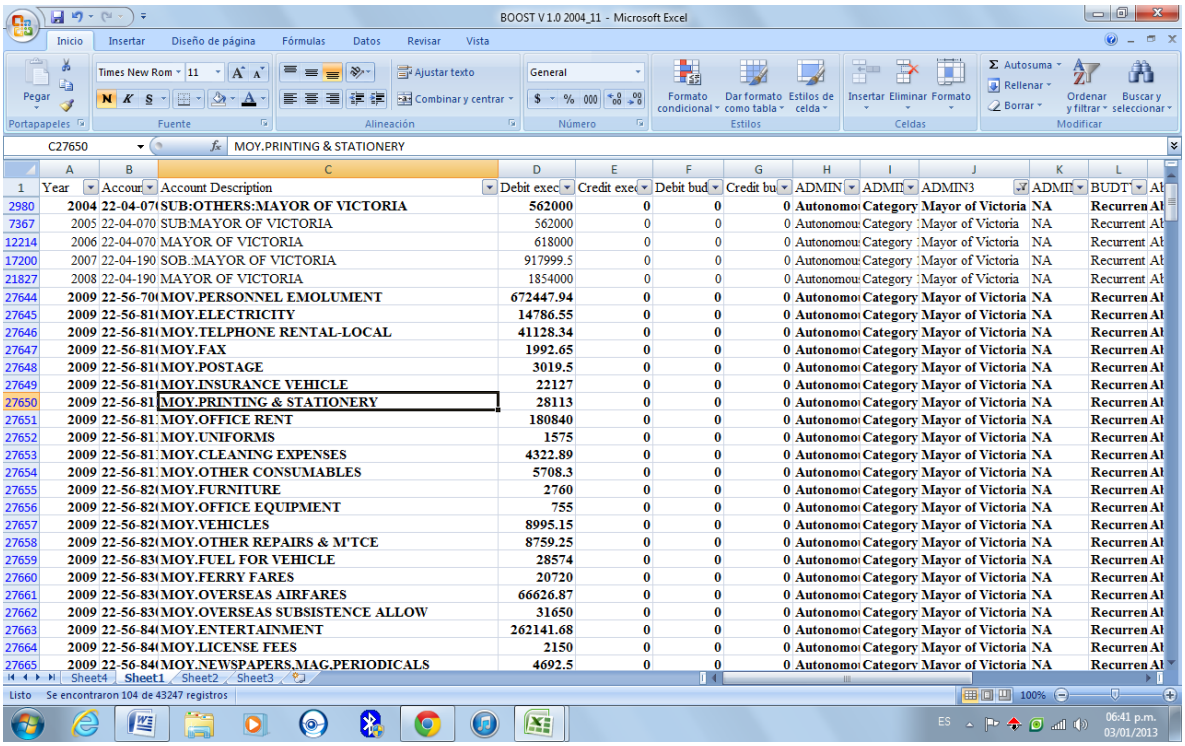
- The expenditures of the autonomous government authorities. Prior to the restructuring of 2008, the treasury systems only recorded transfers to the autonomous government authorities. Prior to 2008, users can only see, for instance, the transfer of the central government to, for instance, the Office of the Mayor of Victoria, or the National Bureau of Statistics. As a result of the restructuring, autonomous government authorities are now compelled to register their expenditures in the treasury system, just like any other government agency. Starting in 2009, users can see the detailed expenditure breakdown of the Office of the Mayor of Victoria, or the National Bureau of Statistics. In order to keep continuity in the time series, the IMF continues to classify these expenditures as "transfers to autonomous government authorities." To facilitate comparisons with IMF fiscal documents, the ECON variables ending with the suffix "_IMF" allow identifying the expenditures of the autonomous government authorities as transfers. In order to reflect the better recording of fiscal expenditures, the variables with the suffix "_NATIONAL" enable the user to see the detail of the autonomous government authorities.

The second point deserves a detailed explanation. In the past, the Seychelles Government just registered the transfer as one single line and didn't keep track of the expenditures. After a series of administrative reforms, however, autonomous government authorities are now compulsed to register their expenditures in the treasury systems. Figure 1 shows that, between 2004 and 2008, there is one budget line for "Mayor of Victoria" but, from 2009 onwards, the average number of lines for this ADMIN unit rises to 30. In order to keep continuity across years, the IMF keeps reporting these expenditures as transfers, even if it is possible to see the detailed spending of the autonomous government authorities for recent years.

The _IMF variables aim to preserve that continuity. The _NATIONAL variables present the traditional breakdown by ECON classification (21 Compensation of employees; 22 Use

of Goods and Services, etc). For the years prior to 2009, the _NATIONAL variables register those expenditures as 22 Use of Goods and Services.

Figure 1. Mayor of Victoria budget lines, 2004-09



Year	Account	Account Description	Debit exec	Credit exec	Debit bud	Credit bu	ADMIN	ADMI	ADMIN3	ADMI	BUDT
2004	22-04-07(	SUB:OTHERS:MAYOR OF VICTORIA	562000	0	0	0	Autonomou	Category	Mayor of Victoria	NA	Recurren
2005	22-04-070	SUB:MAYOR OF VICTORIA	562000	0	0	0	Autonomou	Category	Mayor of Victoria	NA	Recurrent
2006	22-04-070	MAYOR OF VICTORIA	618000	0	0	0	Autonomou	Category	Mayor of Victoria	NA	Recurrent
2007	22-04-190	SOB.:MAYOR OF VICTORIA	917999.5	0	0	0	Autonomou	Category	Mayor of Victoria	NA	Recurrent
2008	22-04-190	MAYOR OF VICTORIA	1854000	0	0	0	Autonomou	Category	Mayor of Victoria	NA	Recurrent
2009	22-56-70(	MOV.PERSONNEL EMOLUMENT	672447.94	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-81(	MOY.ELECTRICITY	14786.55	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-81(	MOY.TELPHONE RENTAL-LOCAL	41128.34	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-81(	MOY.FAX	1992.65	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-81(	MOY.POSTAGE	3019.5	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-81(	MOY.INSURANCE VEHICLE	22127	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-81	MOY.PRINTING & STATIONERY	28113	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-81	MOY.OFFICE RENT	180840	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-81	MOY.UNIFORMS	1575	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-81	MOY.CLEANING EXPENSES	4322.89	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-81	MOY.OTHER CONSUMABLES	5708.3	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-82(	MOY.FURNITURE	2760	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-82(	MOY.OFFICE EQUIPMENT	755	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-82(	MOY.VEHICLES	8995.15	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-82(	MOY.OTHER REPAIRS & M'TCE	8759.25	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-83(	MOY.FUEL FOR VEHICLE	28574	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-83(	MOY.FERRY FARES	20720	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-83(	MOY.OVERSEAS AIRFARES	66626.87	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-83(	MOY.OVERSEAS SUBSISTENCE ALLOW	31650	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-84(	MOY.ENTERTAINMENT	262141.68	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-84(	MOY.LICENSE FEES	2150	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren
2009	22-56-84(	MOY.NEWSPAPERS,MAG,PERIODICALS	4692.5	0	0	0	Autonomo	Category	Mayor of Victoria	NA	Recurren

For comparison purposes, Table 1 classifies the variables of BOOST-Seychelles and their description.

Table 1. Variable description

Global BOOST Variable	Description
Budgetary Divisions	
Year	Year
Above or below the line	Variable used to identify budget lines that need to be included above or below the line
budtype	Recurrent or Development budget
econ0_imf	Revenue, Expenditure, or Changes in Net Worth, according to IMF fiscal table
econ1_imf	First level of economic classification, according to IMF fiscal table
econ2_imf	Second level of economic classification, according to IMF fiscal

	table
econ3_imf	Third level of economic classification, according to IMF fiscal table
econ4_imf	Fourth level of economic classification, according to IMF fiscal table
econ5_imf	Fifth level of economic classification, according to IMF fiscal table
econ6_imf	Sixth level of economic classification, according to IMF fiscal table
econ0_national	Revenue, Expenditure, or Changes in Net Worth, according to National fiscal table
econ1_ national	First level of economic classification, according to National fiscal table
econ2_ national	Second level of economic classification, according to National fiscal table
econ3_ national	Third level of economic classification, according to National fiscal table
econ4_ national	Fourth level of economic classification, according to National fiscal table
econ5_ national	Fifth level of economic classification, according to National fiscal table
econ6_ national	Sixth level of economic classification, according to National fiscal table
source_fin1	Source of Funding: first level
source_fin2	Source of Funding: second level
project1	Identifies: -Projects in the development budget -Beneficiaries of bail-outs in the "bail out budget" (chapters 54 to 60 of the budget) -Beneficiaries of debt payments -Takes value NA otherwise
Administrative Divisions	
admin1	First level of the Administrative classification
admin2	Second level of the Administrative classification
admin3	Third level of the Administrative classification
admin4	Fourth level of the Administrative classification
Expenditure amounts	
Debit budgeted	Debit budgeted amounts (available only from 2009 onwards)
Credit budgeted	Credit budgeted amounts (available only from 2009 onwards)
Debit executed	Debit executed amounts
Credit executed	Credit executed amounts

2.1 Particularities of the Seychelles BOOST

Compared with other BOOST datasets, the Seychelles BOOST presents a number of particularities:

- Inclusion of revenues and financing data.
- The possibility to replicate the expenditure side of the IMF fiscal tables.
- The database uses the GFSM 2001 classification.
- The inclusion of expenditures that are not recorded in the treasury systems, such as the equity investments of SEYPEC.
- The main limitations of BOOST-Seychelles are:
    - The programmed expenditure and revenue amounts are included from 2009 onwards.
    - The in-kind contributions to the Development Budget are included from 2009 onwards.
    - The database contains no functional classification because it is not used by the Seychelles' authorities for the moment. It should be mentioned, however, that the Seychelles authorities have plans to introduce the COFOG classification progressively since 2013, when the Development Budget will be classified according to this method.
    - The constant changes in the administrative chart of accounts make time-series analysis complicated and not as straightforward as in other BOOST databases. There are plans to set a new chart of accounts, with clear ADMIN classifications that last for a long period of time, in 2013.
    - Given the loss of institutional memory within the Government of Seychelles, it was not possible to identify some donors to the development budget for the period between 2004 and 2006.
    - Given the loss of institutional memory within the Government of Seychelles, only 2011 was fully reconciled with the IMF fiscal table.

In future versions of the Seychelles BOOST (some of) these particularities may be addressed:

- Backwards compatibility of the ADMIN classification. When the new ADMIN chart of accounts becomes available, it will be necessary to map the old ADMIN codes with the new ones. This exercise will have many limitations, as some ADMIN units have disappeared over the last years, or have been merged with other ones.

3. How the database was built

The Seychelles database was built manually at great cost. Contrary to other databases, which were built using STATA do files or Excel macros, the Seychelles database had to be done by looking at the data on a line-by-line basis.

This section is divided in four parts. The first part describes the main obstacles found by the team from a programming and coding perspective. The second part, describes how the database was structured to facilitate coding in Excel. The third part will describe how the coding of the ECON classification was done. Last, the fourth part will be devoted to variables PROJECT1, and SOURCE_FIN1 and 2.

3.1. Problems found in the raw data from a programming perspective

Constant changes in the ADMIN chart of accounts.
Example: between 2004 and 2011, the Ministry in charge of Environment has changed its name and administrative functions three times. Between 2004 and 2006 it was called "Ministry of Environment and Natural Resources"; between 2007 and 2010, its name changed to "Ministry of Environment, Natural Resources and Transport", and in 2011, it became the "Ministry of Home Affairs, Environment, and Transport," when it absorbed the Department of Internal Affairs, up until that moment an independent unit. The changes of names are the easy part to deal with. The problem, from a programming perspective, was that the changes obviously brought with them changes in the administrative structure of the Ministry. Between 2004 and 2006, the Division of Nature and Conservation was at the ADMIN2 level; in 2007, it became an ADMIN3 under the Environment division, and became a deconcentrated organ in 2011. Code recycling was equally a problem. In 2004, for instance, code 02-40 represented the FTC division in the Ministry of Environment and Natural Resources. In 2009 and 2010, 02-40 represented the Department of Agriculture and Fisheries within the Natural Resources Division of the Ministry of Environment, Natural Resources and Transport.

Code recycling in the debt and centralized payments budgets.
Code recycling was particularly prevalent in the debt payments budget, particularly after the defaults. In 2004, code 23-10-8941 represented interest payments to a bond expiring that year. Between 2005, after the first restructuring, and 2007, that same code represented interest payments to a diferent bond.
Centralized payments showed a different problem. Between 2004 and 2008, codes 21-XX-XXXX represented the budget of the constitutional appointees (Ombudsman, National Assembly, and others). From 2009 onwards, codes 21-XX-XXXX started representing centralized payments.

The fact that the imputation codes in the revenue side changed from year to year, which prevented the use of automatic codes.

Example: In the raw data, revenues derived from selling video cassette stickers are represented by 5 different codes:

Year	Account ID	Account Description
2004	86-18-5001	MEP:VIDEO CASETTE STICKERS
2005	86-09-2001	MOHSS.VIDEO CASSETTE STICKERS
2005	86-18-5001	MEP:VIDEO CASETTE STICKERS
2006	86-09-2001	AF:DITTC:VIDEO CASSETTE STICKERS
2009	86-14-7303	MND:VIDEO CASSETTE STICKERS
2010	86-14-7303	FC.MND.VIDEO CASSETTE STICKERS

These issues pushed the team to proceed to reconcile and codify the data manually. The Seychellois government has made tremendous efforts to have a more stable nomenclature, and it is likely that the introduction of the new chart of accounts makes the process to update the BOOST database more straightforward in the future.

3.2. How the database was structured for coding purposes

The steps performed to build the database are:[1]

1. Create a new Excel file with the following variables:
    - YEAR
    - Account ID
    - Account Description
    - Debit Executed
    - Credit Executed
    - Debit Budgeted
    - Credit Budgeted
    - ADMIN1
    - ADMIN2
    - ADMIN3
    - ADMIN4
    - Ministry
    - Division
    - Four Digits
    - BUDTYPE
    - Above and below the line
    - ECON0_IMF
    - ECON1_IMF

[1] This part of the manual describes only the process to create the database for 2011. Given the problems described above, particularly the ones pertaining to code recycling, the process could not be automatized for the previous years. It should be mentionted, however, that the procedures followed by the team were very similar for the years 2004-10.

- ECON2_IMF
- ECON3_IMF
- ECON4_IMF
- ECON5_IMF
- ECON6_IMF
- ECON0_NATIONAL
- ECON1_NATIONAL
- ECON2_NATIONAL
- ECON3_NATIONAL
- ECON4_NATIONAL
- ECON5_NATIONAL
- ECON6_NATIONAL
- PROJECT1
- SOURCE_FIN1
- SOURCE_FIN2

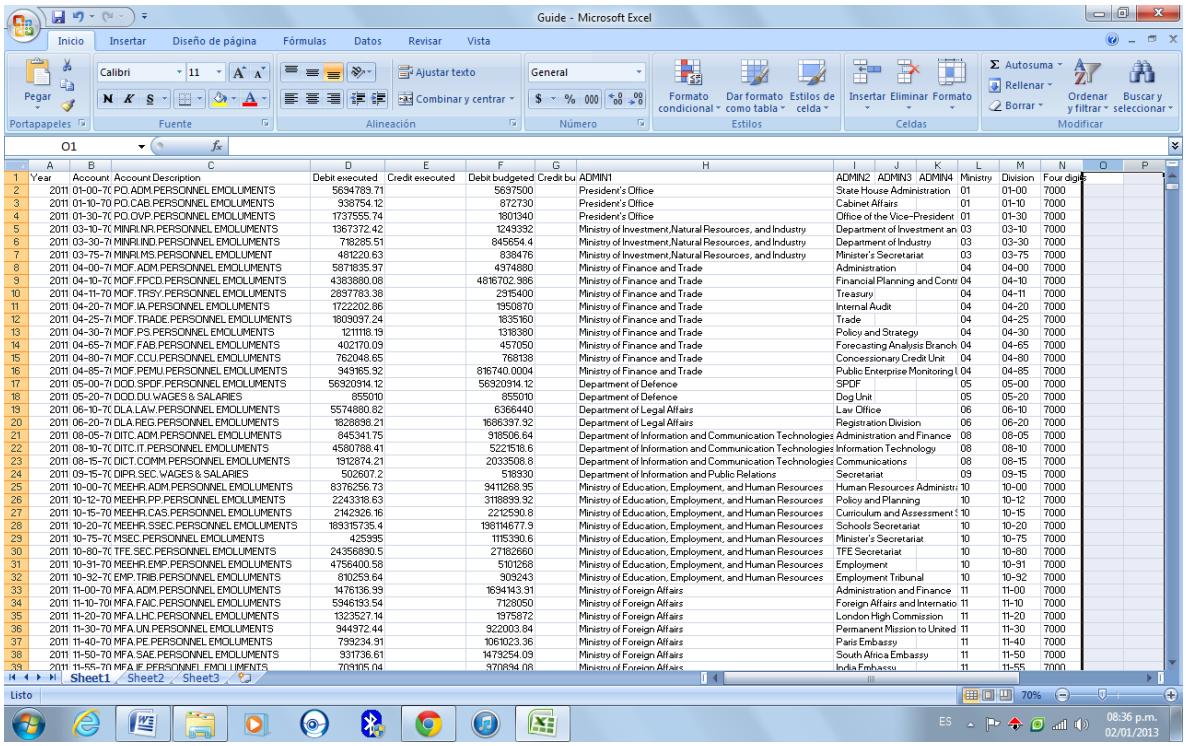
2. Copy, from the original file provided by the authorities, the values included in columns YEAR, Account ID, Account Description, Debit Executed, Credit Executed, Debit Budgeted, Credit Budgeted, and ADMIN1 through 4. Given the problems with the chart of accounts described above, variables ADMIN1 through 4 are ad hoc variables created by the authorities at the explicit request of the BOOST Team.

3. The variables that will guide your work will be "Ministry", "Division", and "Four digits".[2] The first thing to do is to break down the ACCOUNT ID variable into these three elements, so that we can manage the database. To do that, we need to do that:
   3.1. In cell L2, in variable "Ministry". type the following formula =LEFT(B2, 2). Then drag until the end of the column.
   3.2. In cell M1, create a variable named "Division". In cell M2 type the following formula =LEFT(B2,5). Then drag until the end of the column.
   3.3. In cell N1, create a variable named "4 digits". In cell N2 type the following formula =RIGHT(B2,4).

   You have now three variables that will allow you to manipulate the database and know where you are in the database. Assuming you didn't make any modifications to the file, it should look like this:

[2] As it will be explained below, the names "Ministry" and "Division" do not necessarily stand for ministries or admin divisions, but using these denominations are useful to guide our work.

Figure 2. Appeareance of Data After Building Basic Variables



4. For purposes of coding, the Seychellois database is composed, grosso modo, of ten parts:

   I. The expenditures of line ministries and constitutional appointees. In variable Ministry, these are contained in the cells with values ranging from 01 to 20.

   II. Centralized payments of high-level officials salaries and goods and services, included in the cells whose variable division takes the values of 21-00 or 21-01

   III. Social programs and transfers to the autonomous authorities and parastatals. These are contained in the remaining rows where “Ministry” is equal to 21, and all of the lines with code equal to 22.

   IV. Debt payments, contained in the cells with values 23 and 24.

   V. Grants, contained in the cells with value 25

   VI. The execution of development projects, contained in the cells with values 26 – 50.

   VII. The bail-outs of state-owned and private companies, included in cells with values 54 and 55.

   VIII. The financing part, contained in the cells with values 61 – 80.

   IX. The revenue part, contained in the cells with values 81 – 92.

   X. The end of year balances and the receipts from privatizations, contained in the cells with values 93 – 99.

We will break up the database later on in these ten parts, and the vlookups to be used will depend a lot on what part of the database you are looking at. Table 2 summarizes the 10 sections of the database, and provides an indication on the classification by budget type and the line items that need to be included above or below the line.

Table 2. Sections of the raw data

Number	Name of section	How to identify it	Budtype	Above or below the line
I	Expenditures of line ministries and constitutional appointees	Ministry equals to 01-20	Recurrent Budget	Above the line
II	Centralized payments	Division equals to 21-00 and 21-01	Recurrent Budget	Above the line
III	Social Programs and transfers to autonomous authorities and parastatals	*Division equals to 21-02 and above, *Ministry equals to 22	Recurrent Budget	Above the line
IV	Debt payments	Ministry equals to 23 -24	Recurrent Budget	*Both: -Interest payments (division equals to 23-10 and 24-10) go above the line -Principal payments (division equals to 23-20 and 24-20) go below the line -Administrative costs of debt restructuring (Account ID equals 24-20-000) goes above the line
V	Grants received	Ministry equals to 25	Development Grants	*Both: -Development Fund (Account ID equals 25-00-000) goes "stock" -Everything else, goes above the line
VI	Execution of grants received	Ministry equals to 26-50	Development Grants	Above the line
VII	Bail-outs	Ministry equals to 54-60	Recurrent Budget	Above the line
VIII	Financing, imprest, and suspense accounts	Ministry equals to 61-80	Recurrent Budget	Below the line
IX	Revenue	Ministry equals to 81-92	Recurrent Budget	Above the line
X	Privatization receipts and cash balances at the end of the year	Ministry equals to 93-99	Recurrent Budget	Either Stock or Below the line (privatization receipts are included above the line for some years, but given loss of institutional memory, we couldn't retrieve that information)

5. Break down the database in the ten sections described above. To do that, insert five lines between each section, and copy and paste the headers of row 1 at the beginning of every section.

6. The first thing to do is to determine what part of the budget is financed through grants, and what part is financed through the recurrent budget. With the exception of sections 5 (Grants, for which Ministry is equal to 25) and 6 (Execution of development budgets, for which Ministry is equal to 26 – 50), everything else is financed by the recurrent budget. Under variable "BUDTYPE", write "Recurrent Budget" for all the sections of the database, with the exception of sections 5 and 5, for which you will write "Grants."

7. We now need to identify what goes above and below the line. This is an extremely important part in the process of creating the database and needs to be done carefully. This is how you need to fill the column:
   7.1. In sections 1 to 3 ("line ministries spending", "centralized payments of salaries and goods and services", and "transfers to autonomous and parastatals"), just type "Above the line".
   7.2. In section "Debt payments, apply the following VLOOKUP: =VLOOKUP(M5503,Sheet2!$E$2:$F$5,2,FALSE) You are basically sending principal payments (codes 23-20 and 24-20)below the line, and interest payments (codes 23-10 and 24-10) above the line)[3].
   7.3. In the section "grants" (cells where Ministry is equal to 25), Write "Stock" the row corresponding to code 25-00-000, and "Above the line" for all the other lines of data.
   7.4. In the section for the execution of development projects, contained in the cells with values 26 – 50, type "Above the line".
   7.5. In the financing part and balances part (cells with values 61 – 80 and 93 – 99), write "below the line".
   7.6. In the part for revenues (cells with values 81 – 92), write "Above the line".
   7.7. In the part for privatization proceeds and end-of-year balances (cells where "Ministry" is equal to 93-99), write "Below the line"

8. The next thing to do is to identify the ADMIN units in the database. For sections 1 – 3, we will rely on the information provided by the Government. For the rest of the sections, this is what we need to do:
   8.1. Section 4 (Debt payments). Write "Public Debt Payments"in ADMIN1 and fill with NA the other ADMIN variables.

[3] **WARNING: THIS CODE WILL SEND THE ADMINISTRATIVE COSTS OF DEBT RESTRUCTURING (Account ID equals to 24-20-000) BELOW THE LINE. YOU WILL NEED TO CORRECT THIS PROBLEM MANUALLY (I.E., WRITE "Above the line in the row where Account ID equals to 24-00-000).**

8.2. Section 5 (Grants received). Write "Development Funds Receipts" in ADMIN1 and fill with NA the other ADMIN variables.
8.3. Section 6 (Execution of Investment projects).
  8.3.1. Modify the formula for variable "Ministry" to =MID(B5693,7,2) and drag until the end of the section.
  8.3.2. Apply the following VLOOKUP in ADMIN1: =vlookup(L5693,Sheet2!$I$2:$J$20,2,FALSO)[4]
  8.3.3. It is possible to identify the ADMIN2 for some investment projects. This has to be done after reviewing carefully the CAPEX files.
8.4. Section 7 (Bail-outs). Write "Ministry of Finance and Trade" in ADMIN1 and fill with NA the other ADMIN variables.
8.5. Section 8 (Finanincing). As this part of the database goes below the line, just type NA in all the ADMIN variables.
8.6. Section 9 (Revenue).
  8.6.1. Modify the formula for variable "Ministry" to =MID(B6845,7,2) and drag until the end of the section.
  8.6.2. Apply the following VLOOKUP in ADMIN1: =vlookup(L6845,Sheet2!$I$2:$J$20,2,FALSO)
  8.6.3. Beware: You will need to change manually the cells for which the VLOOKUP retrieves "Ministry of Finance". Instead, you will need to allocate these lines to the Seychelles Revenue Commission as follows:

ADMIN1	**ADMIN2**	**ADMIN3**
Autonomous Government Authorities	Category 2: Regulatory Bodies	Seychelles Revenue Commission

8.7. Section 10 (cash balances and privatization proceeds). As this part of the database goes below the line, just type NA in all the ADMIN variables.

3.3. Codifying the ECON variables

9. As it was mentioned before, the Seychelles database includes two sets of ECON variables. The first set, which includes the suffix _IMF at the end, allows users to reproduce the IMF fiscal tables. This set of variables considers the expenditures of autonomous bodies as transfers. The second set, which includes the suffix _NATIONAL at the end, allows to identify the spending of the autonomous agencies at the item level. Both sets of ECON variables use the GFSM 2001 classification. In fact, The _IMF and _NATIONAL classification is basically the same with the exception of sections 2 ("centralized payments"), 3 ("transfers to autonomous authorities and

[4] BEWARE: This VLOOKUP will give you some #N/A cells. These will correspond to investment projects executed by the constitutional appointees. You will need to find out which manually in the CAPEX files. Also, some of the projects identified with the Ministry of Environment were in reality executed by the Seychelles Agricultural Agency, a parastatal. You will have to check that as well in the CAPEX files.

parastatals"), and 7 ("bail-outs). The paragraphs below indicate how to assign econ codes to all the sections of the database.

10. The introduction of GFSM is a new development in Seychelles. BOOST is the first attempt to reconcile the old chart of accounts, which had no structure and changed from year to year, to GFSM. Most of the work was done using VLOOKUPS to link the original classification with the GFSM nomenclature provided in three files provided by the Authorities: "*Bridged_Treasury_GFS(2)*", "*Copy of Economic_Classification_ver_17*", and "*Copy of Revenue Classification*". The table below specifies the mapping relation between the different sections of the database and the three files provided by the authorities.

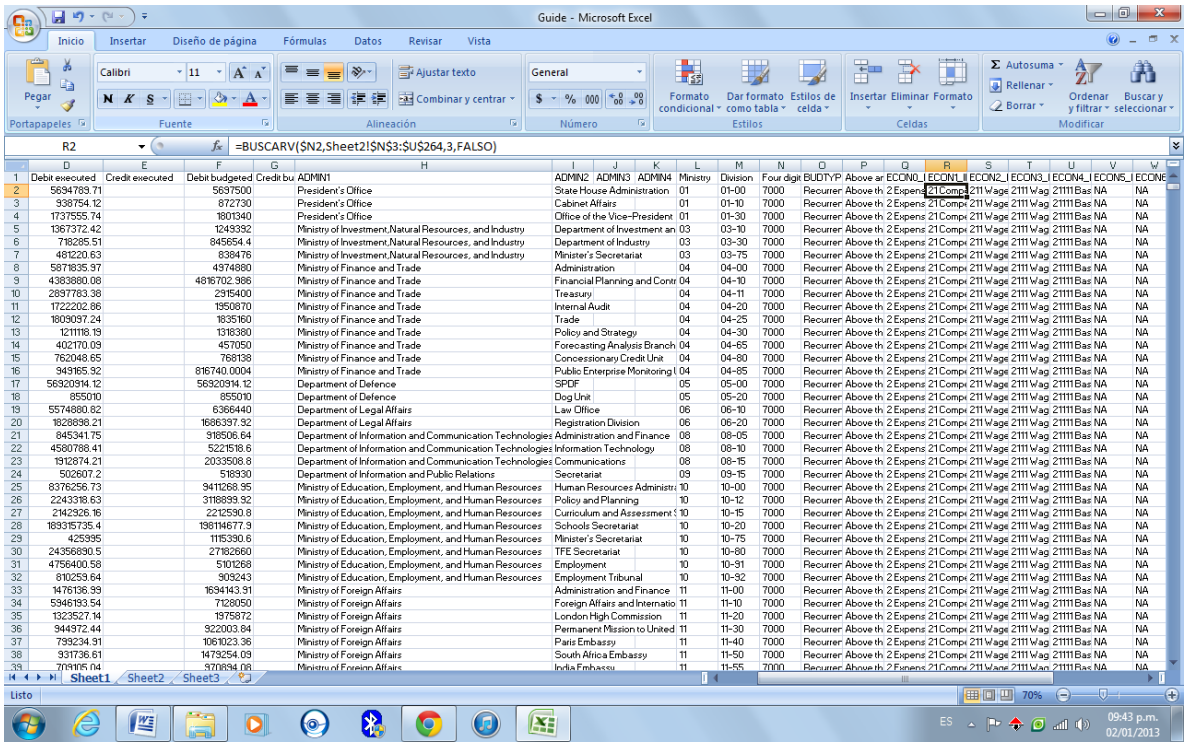
Table 3. How to map the different sections of the database with ECON variables

Section	**Mapped to file**	**IS _IMF classification equal to _NATIONAL?**
I. Expenditures of line ministries and constitutional appointees	*Copy of Economic_Classification_ver_17*	Yes
II. Centralized payments	None. Done manually	Yes
III. Social Programs and transfers to autonomous authorities and parastatals	*_IMF: Done manually *_National: -Done manually for lines with codes 21-00 and 21-01 -*Bridged_Treasury_GFS(2)* for lines with codes 22	No
IV. Debt Payments	None. VLOOKUPs set up after discussion with authorities	Yes
V. Grants Received	None. VLOOKUPs set up after discussion with authorities	Yes
VI. Execution of Development Projects	None. VLOOKUPs set up after discussion with authorities	Yes
VII. Bailouts	*_IMF: Done manually *_National: Done manually	No
VIII. Financing	*Bridged_Treasury_GFS(2)*	Yes
IX. Revenue	*Copy of Revenue Classification*	Yes
X. Proceeds from privatization and balances at the end of the year	*Bridged_Treasury_GFS(2)*	Yes

11. **Section I** (Expenditures of line ministries and constitutional appointees) was filled out using VLOOKUPS linking variable "four digits" with the ECON codes provided in the new chart of accounts. To fill down the _IMF variables, you will need to write the following VLOOKUPS between Columns Q2 and W2, and drag down:

    Q2 =VLOOKUP($N2,Sheet2!$N$3:$U$209,2,FALSE)
    R2 =VLOOKUP($N2,Sheet2!$N$3:$U$209,3,FALSE)
    S2 =VLOOKUP($N2,Sheet2!$N$3:$U$209,4,FALSE)
    T2 =VLOOKUP($N2,Sheet2!$N$3:$U$209,5,FALSE)
    U2 =VLOOKUP($N2,Sheet2!$N$3:$U$209,6,FALSE)
    V2 =VLOOKUP($N2,Sheet2!$N$3:$U$209,7,FALSE)
    W2 =VLOOKUP($N2,Sheet2!$N$3:$U$209,8,FALSE)
    After you drag down, your screen should look like this:

Figure 3. Appearance of Database After Building ECON Variables



This line of codes will result in several cells with values "N/A". The reason for this is that not all the codes are mapped to GFSM 2001. Some codes starting with 85, 86, and 87 were not mapped to GFSM 2001 because they refer to programs instead of ECON items. Traditionally, these lines have been reported as expenditures in goods and services to the IMF. Therefore, the BOOST Team agreed with the Seychelles authorities, that the database would identify these items as "Other Goods and Services not reclassifed in the new chart of accounts" in ECON2, and ECON3 would include the original name of the item. After filling down the variables with values #N/A with real variable descriptions, copy them to the _NATIONAL variables.

12. **Section II** needs to be done manually, line by line. Lines for which "Division" is equal to 21-00 include different compensations to high level officials, including the President of the Republlic. Lines for which variable variable "Division" is equal to 21-01 include purchase of goods and services.

12.1. For lines where division is equal to 21-00, you will need to distinguish between "wages and salaries" and "compensation and gratuities". The only way to do it is looking at variable "Account description". Descriptions that start with WS refer to "wages and salaries"; descriptions that start with CGW refer to "compensations and gratuities". You need to identify that in variable ECON2, and variable ECON3 must include the name of the agency. This applies both to the IMF and NATIONAL variables. The table below should serve as an example:

Table 4. Section II. Examples

Account ID	Account Description	ADMIN1	Ministry	Division	Four digits	ECON0_IMF	ECON1_IMF	ECON2_IMF	ECON3_IMF
21-00-0101	**WS**.CAP.PRESIDENTIAL	Centralized Payments	21	21-00	0101	2 Expense	21 Compensation of Employees	**Wages and Salaries**	Presidental
21-00-0102	WS.CAP.MINISTERIAL	Centralized Payments	21	21-00	0102	2 Expense	21 Compensation of Employees	Wages and Salaries	Ministerial
21-00-0103	WS.CAP.CONSTITUTIONAL APPOINTEES	Centralized Payments	21	21-00	0103	2 Expense	21 Compensation of Employees	Wages and Salaries	Constitutional Apppointees
21-00-0104	WS.CAP.ATTORNEY GENERAL'S	Centralized Payments	21	21-00	0104	2 Expense	21 Compensation of Employees	Wages and Salaries	Attorney General
21-00-0110	**CGW**.STATE HOUSE ADMINISTRATION	Centralized Payments	21	21-00	0110	2 Expense	21 Compensation of Employees	**Compensation and Gratuities**	State House

12.2. Lines where division is equal to 21-01 refer all to goods and services centrally purchased. File "Guide" shows how they should be registered in the database.

13. **Section III** (lines where Ministry is equal to 21, and "Division" is equal and higher than 21-02, and lines where Ministry is equal to 22) is the one where the differences between the IMF and the National classification are located.In the IMF classification, all of these lines should be classified simply as "Transfers" in ECON1. In ECON2, however, the following adjustments need to be made:

13.1. Division = 21 -02 should say "Social Program of Central Government" in ECON2_IMF. The name of the program (to be retrieved manually from Account Description) needs to be registered under variable PROJECT1.

13.2. Division = 21-03 should say "Benefits and Programs of Social Security Fund" in ECON2_IMF. The name of the program (to be retrieved manually from Account Description) needs to be registered under variable PROJECT1.

13.3. Ministry = 22 should say "Transfers to public sector from central government" in ECON3_IMF

13.4. For the _NATIONAL variables, you will need to do a VLOOKUP to link the Account ID with the GFS bridge tables provided by the Government (see file "guide" for more information).

14. In **Section IV** (debt payments), make a series of VLOOKUPS that identify the payments to internal and external debt (see file guide for more clarification). **Beware of code 24-20-0000. The VLOOKUP in place in the file identifies this line as a payment of principal to foreign debt. In reality, this should be classified as a payment for goods and services in both _IMF and _NATIONAL.**

15. In **Section V** (grants received), type "1 Revenue" under ECON0, and "13 Grants" under ECON1. Then drag down. **Watch out: when you drag down, make sure that you just copy the cells. The Excel default command is to continue the series (i.e., you will have 2 Revenue in the second cell, 3 Revenue in the third one, and so on…). You will need to correct for that; how to do that depends on the version of Excel you are using.**

16. In **Section VI** of the development budget, type the following:
ECON0 "3 Changes in Net Worth"
ECON1 "31 Non-Financial Assets"
ECON2 "311 Fixed Assets"
ECON3 "3111 Buildings and Infrastructures"[5]
Then, drag the formula down. **Again, be sure that you are just copying the values, not continuing the series.**

17. **Section VII** (bailouts) needs to be done manually with the authorities. This part is not included in any of the three files provided by the authorities.

18. In **Section VIII** (financing), you will need to do a VLOOKUP to link the Account ID with the nomenclature of file *Bridged_Treasury_GFS(2)* (see file "guide" for more information).

19. In **Section IX** (revenue), you will need to do a VLOOKUP to link the Account ID with the nomenclature of file *Copy of Revenue Classification* (see file "guide" for more information).

[5] A quick overview of the development budget reveals that not all of the projects are physical investments. Some of them, like the organization of workshops, or the elaboration of bilingual dictionaries, could be classified as purchases of goods and services. The Seychellois Government is working on an accurate classification of the projects included in the development budget, which include the introduction of COFOG.

20. In **Section X** (proceeds from privatizations and balances), you will need to do a VLOOKUP to link the Account ID with the nomenclature of file *Bridged_Treasury_GFS(2)* (see file "guide" for more information).

3.4. A word about the variables PROJECT1, and SOURCE_FIN1 & 2

One of the main features of BOOST databases is the inclusion of variables identifying budget lines by project and source of funding, where available. The Seychelles BOOST takes advantage of that amazing innovation.

In line with other BOOST databases, variables SOURCE_FIN1 and 2 identify the source of funding for the investment projects of the development budget (section VI of databases, lines where Ministry equals 26 – 50). Like other sections of the database, this part was done manually. The way it was done was the following:

- Look for the project name (Account Description) or the amount executed in the CAPEX files.
- With the exception of the lines where variable division is equal to 30-01, Copy and paste the source of funding as it appears there.
- For lines where variable division is equal to 30-01, type "Government of Seychelles" under SOURCE_FIN1, and "Domestic" under SOURCE_FIN2.

In line with other BOOST databases, and as its name indicates, variable PROJECT1 identifies the investment projects for a given budget line. In addition, this variable identifies other items of interest in different section of the database, as the table below indicates.

Section of database	What does variable PROJECT1 identifies in this section?	How was the information retrieved from the database
I. Expenditures of line ministries and constitutional appointees	Nothing	
II. Centralized payments	Nothing	
III. Social Programs and transfers to autonomous authorities and parastatals	Social program	For lines where "Division" is equal to 21-02 and 21-03, copy the contents of cell "Account Description"
IV. Debt Payments	Bond or loan to which a	Copy the contents of cell

	payment was made	"Account Description"
V. Grants Received	Nothing	
VI. Execution of Development Projects	Name of project	Copy the contents of cell "Account Description" and double check with CAPEX files
VII. Bailouts	Name of enterprise receiving public money	Copy the contents of cell Account Description
VIII. Financing	Nothing	
IX. Revenue	Nothing	
X. Proceeds from privatization and balances at the end of the year	Nothing	

4. How to use the Seychelles BOOST database. Some examples

BOOST-Seychelles consists of three Excel spreadsheets: the first one, called "TOC", describes the variables of the database. The second one, called "Raw Data", contains information at the line level and can be used by experts in budget and Excel to do in-depth analyses. "Raw Data" also feeds into the sheet "Pivot", which allows users to do customized tables using Excel's Pivot Table functionality.

Most users will only use the Pivot sheet.

> *A PivotTable report is an interactive way to quickly summarize large amounts of data. Use a PivotTable report to analyze numerical data in detail and to answer unanticipated questions about your data. A PivotTable report is especially designed for:*

- *Querying large amounts of data in many user-friendly ways*
- *Subtotaling and aggregating numeric data, summarizing data by categories and subcategories, and creating custom calculations and formulas.*
- *Expanding and collapsing levels of data to focus your results, and drilling down to details from the summary data for areas of interest to you.*
- *Moving rows to columns or columns to rows (or "pivoting") to see different summaries of the source data.*
- *Filtering, sorting, grouping, and conditionally formatting the most useful and interesting subset of data to enable you to focus on the information that you want.*
- *Presenting concise, attractive, and annotated online or printed reports.*[6]

PivotTables are straightforward and easy to use and allow for quick, customizable analyses of large amounts of data. This section presents several examples of using the BOOST PivotTable interface to general custom reports. With BOOST, as with many things in life, the best way to learn is by doing.[7]

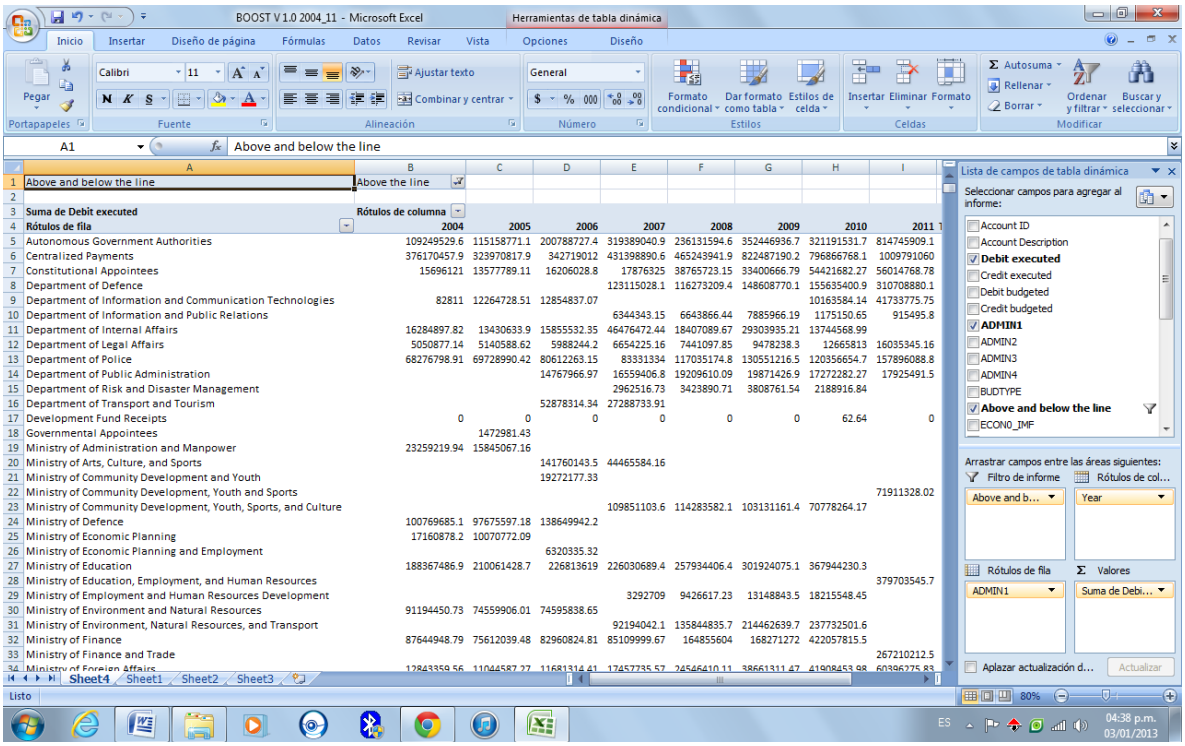
[6] For more information on Excel PivotTables, please consult the help function in Microsoft Excel or this helpful overview of the Microsoft website: http://office.microsoft.com/en-us/excel-help/overview-of-pivottable-and- pivotchart-reports-HP010177384.aspx.

[7] The minimum technical requirements for using BOOST-Seychelles are as follows: (i) a computer with at least 1 GB of RAM (2 GB preferred); (ii) Microsoft Excel version 2007 or later (or similar database software that allows loading of files with at least one million lines of data).

4.1. Example 1. Trend Analysis by Ministry

Figure 3 below presents an example of time trend analysis at the macro level. It reports total government expenditures from 2004 to 2011, broken down by the top- level administrative classification. To generate this PivotTable, value "Above the line" of variable *Above and Below the line* is used as a filter; *ADMIN1* is placed in the Row Labels box, *Year* in the Column Labels box, and the values in the body of the table consist of the sum of the *Debit Executed* variable.

Figure 4. Examining Government Expenditure across years


BOOST V 1.0 2004_11 - Microsoft Excel
Herramientas de tabla dinámica
Above and below the line
Above the line
Suma de Debit executed
Rótulos de fila
Rótulos de columna
2004 2005 2006 2007 2008 2009 2010 2011
Autonomous Government Authorities 109249529.6 115158771.1 200788727.4 319389040.9 236131594.6 352446936.7 321191531.7 814745909.1
Centralized Payments 376170457.9 323970817.9 342719012 431398890.6 465243941.9 822487190.2 796866768.1 1009791060
Constitutional Appointees 15696121 13577789.11 16206028.8 17876325 38765723.15 33400666.79 54421682.27 56014768.78
Department of Defence 123115028.1 116273209.4 148608770.1 155635400.9 310708880.1
Department of Information and Communication Technologies 82811 12264728.51 12854837.07 10163584.14 41733775.75
Department of Information and Public Relations 6344343.15 6643866.44 7885966.19 1175150.65 915495.8
Department of Internal Affairs 16284897.82 13430633.9 15855532.35 46476472.44 18407089.67 29303935.21 13744568.99
Department of Legal Affairs 5050877.14 5140588.62 5988244.2 6654225.16 7441097.85 9478238.3 12665813 16035345.16
Department of Police 68276798.91 69728990.42 80612263.15 83331334 117035174.8 130551216.5 120356654.7 157896088.8
Department of Public Administration 14767966.97 16559406.8 19209610.09 19871426.9 17272282.27 17925491.5
Department of Risk and Disaster Management 2962516.73 3423890.71 3808761.54 2188916.84
Department of Transport and Tourism 52878314.34 27288733.91
Development Fund Receipts 0 0 0 0 0 0 62.64 0
Governmental Appointees 1472981.43
Ministry of Administration and Manpower 23259219.94 15845067.16
Ministry of Arts, Culture, and Sports 141760143.5 44465584.16
Ministry of Community Development and Youth 19272177.33
Ministry of Community Development, Youth and Sports 71911328.02
Ministry of Community Development, Youth, Sports, and Culture 109851103.6 114283582.1 103131161.4 70778264.17
Ministry of Defence 100769685.1 97675597.18 138649942.2
Ministry of Economic Planning 17160878.2 10070772.09
Ministry of Economic Planning and Employment 6320335.32
Ministry of Education 188367486.9 210061428.7 226813619 226030689.4 257934406.4 301924075.1 367944230.3
Ministry of Education, Employment, and Human Resources 379703545.7
Ministry of Employment and Human Resources Development 3292709 9426617.23 13148843.5 18215548.45
Ministry of Environment and Natural Resources 91194450.73 74559906.01 74595838.65
Ministry of Environment, Natural Resources, and Transport 92194042.1 135844835.7 214462639.7 237732501.6
Ministry of Finance 87644948.79 75612039.48 82960824.81 85109999.67 164855604 168271272 422057815.5
Ministry of Finance and Trade 267210212.5
Lista de campos de tabla dinámica
Seleccionar campos para agregar al informe:
Account ID
Account Description
Debit executed
Credit executed
Debit budgeted
Credit budgeted
ADMIN1
ADMIN2
ADMIN3
ADMIN4
BUDTYPE
Above and below the line
ECON0_IMF
Arrastrar campos entre las áreas siguientes:
Filtro de informe
Rótulos de col...
Above and b...
Year
Rótulos de fila
Valores
ADMIN1
Suma de Debi...
Aplazar actualización d...
Actualizar
Sheet4 Sheet1 Sheet2 Sheet3
Listo
80%
04:38 p.m.
03/01/2013

4.2. Example 2. Looking at a specific sector of activity

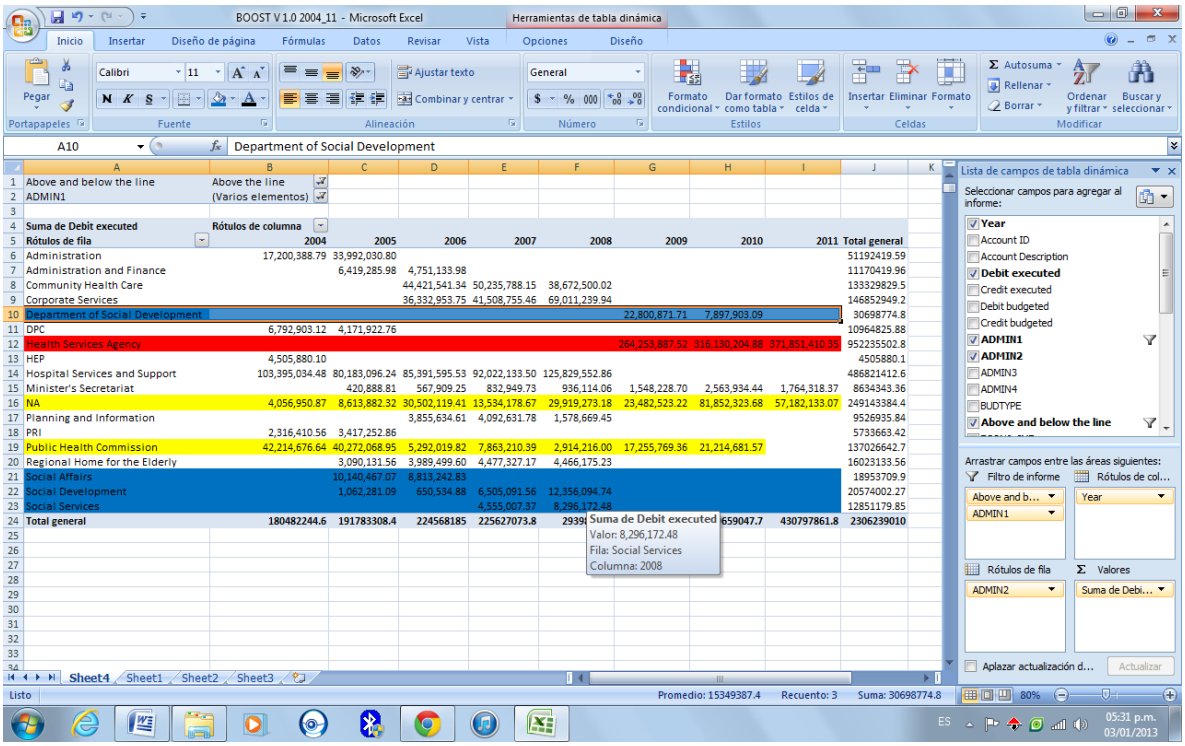
One of the main limitations of this database is that it doesn't include a functional classification. If one adds the fact that Ministries and Agencies have been reorganized several times over the last years, following up the evolution of spending in a given sector might be complicated. Fortunately, however, some if not most ADMIN units at the lower levels remained constant. This example will try to analyze the evolution of spending in the sector of Health, which has gone through two ADMIN changes since 2004: between 2004 and 2005, it was named "Ministry of Health". Between 2006 and 2010, it was named "Ministry of Health and Social Development", when it absorbed the functions of the Social Development Agency. Last, in 2011, it became Ministry of Health Again, but only with two ADMIN2 units.

To generate a pivot table that only looks at the expenditures in health, you need to follow the following steps:

- Value "Above the line" of variable *Above and Below the line* is used as a first filter.
- Variable *ADMIN1* is used as a second filter, as well. Here, you have to use "Ministry of Health" and "Ministry of Health and Social Development" as filtering units.
- Variable *ADMIN2* is placed in the Row Labels box.
- Variable *Year* is placed in the Column Labels box.
- Last, the values in the body of the table consist of the sum of the *Debit Executed* variable.

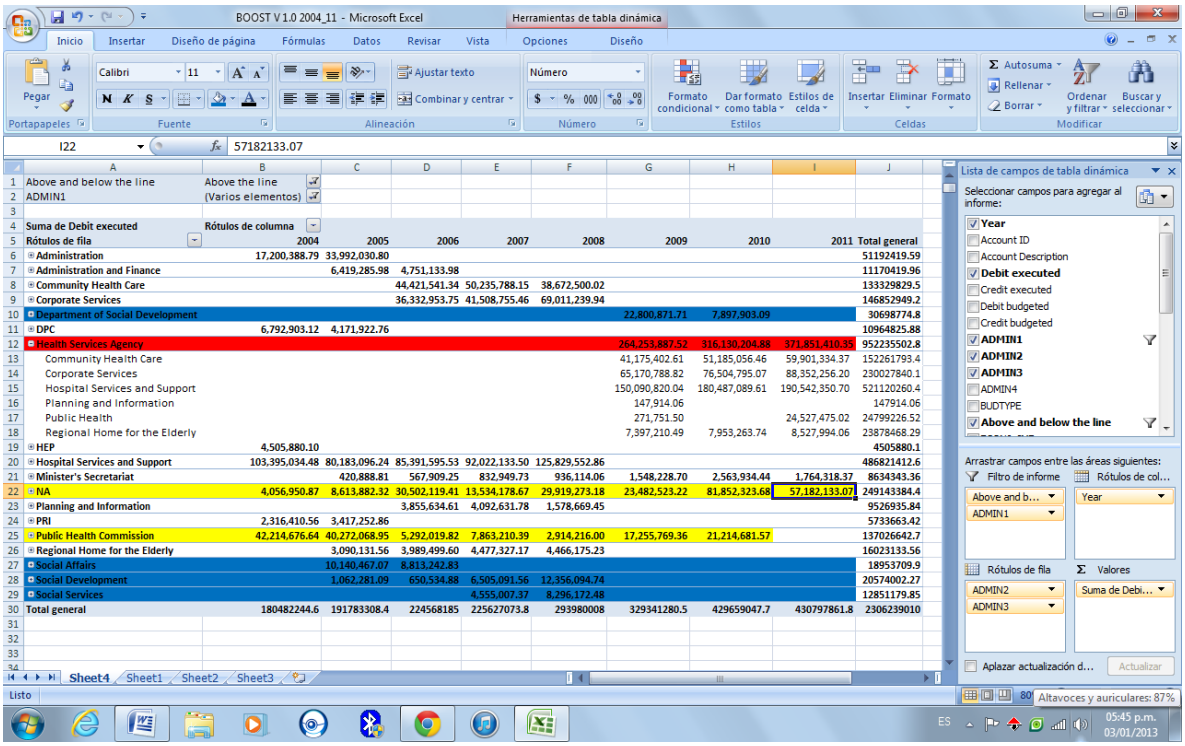
At this point, you will note you have good time series only for "NA", which runs from 2004 to 2011 and includes the development projects carried out under the flag of the Ministry, and a relatively decent time series for the Public Health Commission (2004-10). These two time series are highlighted in yellow below. The reason behind the lack of information for the other ADMIN2 units is an admninistrative reorganization that took place in 2008, which created a new agency called "Health Services Agency" and put most ADMIN2 units under its umbrella. This time series, which runs from 2009 to 2011, is highglighted in red. The series highlighted in blue corresponds to the units dealing with social services. Between 2004 and 2008, the functions were divided in three ADMIN2 units (Social Affairs, Social Development, Social Services), which were unified under the Department of Social Development in 2009. In 2011, the Ministry of Social Develoopment and Culture was created, taking the functions related to social issues away from the Ministry of Health definitely.

Figure 5. ADMIN2 units under 'Ministry of Health' and 'Ministry of Health and Social Development'



In order to have relatively unified and long time series, it is necessary to introduce the *ADMIN3* variable to the pivot table and do some manual manipulation of the data. Figure 5 shows that most of the units that had ADMIN2 status between 2004 and 2008 (Community Health Care, Corporate Services) are ADMIN3 units under “Health Services Agency” from 2009 onwards. Unfortunately, these issues are not uncommon in the database. The Ministry of Health is, in fact, one of the easy cases. The database, therefore, requires knowledge and experimentation before getting concrete results. It is expected, however, that, as the new ADMIN chart of accounts becomes available, efforts to produce unified time series take place.

Figure 6. Ministry of Health, adding ADMIN3 level



Above and below the line	Above the line
ADMIN1	(Varios elementos)

Suma de Debit executed	Rótulos de columna								
Rótulos de fila	2004	2005	2006	2007	2008	2009	2010	2011	Total general
Administration	17,200,388.79	33,992,030.80							51192419.59
Administration and Finance		6,419,285.98	4,751,133.98						11170419.96
Community Health Care			44,421,541.34	50,235,788.15	38,672,500.02				133329829.5
Corporate Services			36,332,953.75	41,508,755.46	69,011,239.94				146852949.2
Department of Social Development						22,800,871.71	7,897,903.09		30698774.8
DPC	6,792,903.12	4,171,922.76							10964825.88
Health Services Agency						264,253,887.52	316,130,204.88	371,851,410.35	952235502.8
Community Health Care						41,175,402.61	51,185,056.46	59,901,334.37	152261793.4
Corporate Services						65,170,788.82	76,504,795.07	88,352,256.20	230027840.1
Hospital Services and Support						150,090,820.04	180,487,089.61	190,542,350.70	521120260.4
Planning and Information						147,914.06			147914.06
Public Health						271,751.50		24,527,475.02	24799226.52
Regional Home for the Elderly						7,397,210.49	7,953,263.74	8,527,994.06	23878468.29
HEP	4,505,880.10								4505880.1
Hospital Services and Support	103,395,034.48	80,183,096.24	85,391,595.53	92,022,133.50	125,829,552.86				486821412.6
Minister's Secretariat		420,888.81	567,909.25	832,949.73	936,114.06	1,548,228.70	2,563,934.44	1,764,318.37	8634343.36
NA	4,056,950.87	8,613,882.32	30,502,119.41	13,534,178.67	29,919,273.18	23,482,523.22	81,852,323.68	57,182,133.07	249143384.4
Planning and Information			3,855,634.61	4,092,631.78	1,578,669.45				9526935.84
PRI	2,316,410.56	3,417,252.86							5733663.42
Public Health Commission	42,214,676.64	40,272,068.95	5,292,019.82	7,863,210.39	2,914,216.00	17,255,769.36	21,214,681.57		137026642.7
Regional Home for the Elderly		3,090,131.56	3,989,499.60	4,477,327.17	4,466,175.23				16023133.56
Social Affairs		10,140,467.07	8,813,242.83						18953709.9
Social Development		1,062,281.09	650,534.88	6,505,091.56	12,356,094.74				20574002.27
Social Services				4,555,007.37	8,296,172.48				12851179.85
Total general	180482244.6	191783308.4	224568185	225627073.8	293980008	329341280.5	429659047.7	430797861.8	2306239010

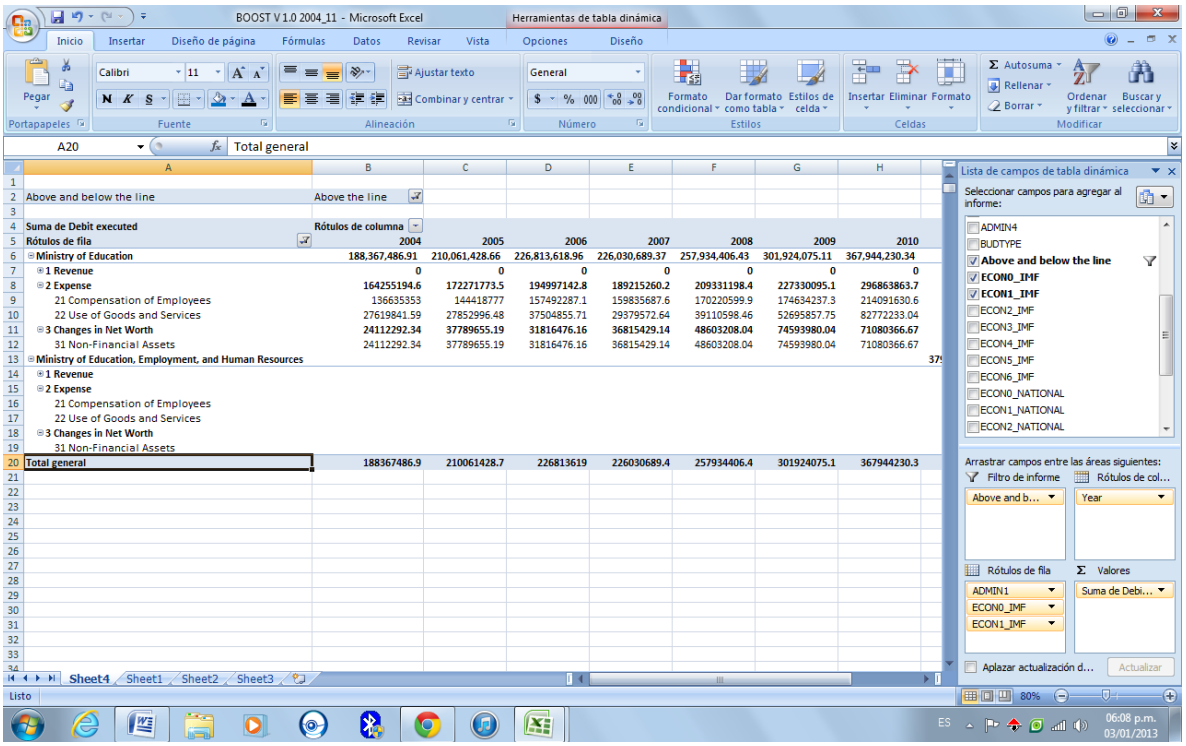
4.3. Example 3. Looking at the ECON classification

The ECON classification of the database is consistent across years and is mapped to GFSM 2001. A conscious effort carried out by the authorities and the BOOST team was done to make that happen. Let's suppose you want to look at the distribution of expenditures of the Ministry of Education by ECON classification. The next steps explain you how to do that:

To generate a pivot table that only looks at the expenditures in health, you need to follow the following steps:

- Value "Above the line" of variable *Above and Below the line* is used as a first filter.
- Variable *ADMIN1* is placed in the Row Labels box and filters by "Ministry of Education" (2004-10) and "Ministry of Education, Employment, and Human Resources" (2011).[8]
- The values in the body of the table consist of the sum of the *Debit Executed* variable.
- Since we are not looking at autonomous government authorities or bail-outs, you can use either the *_IMF* or the *_NATIONAL* variables. Whatever you decide, you need to place them in the Row Labels box up until the desired level of detail.

Figure 7. Expenditures of the Ministry of Education by ECON classification



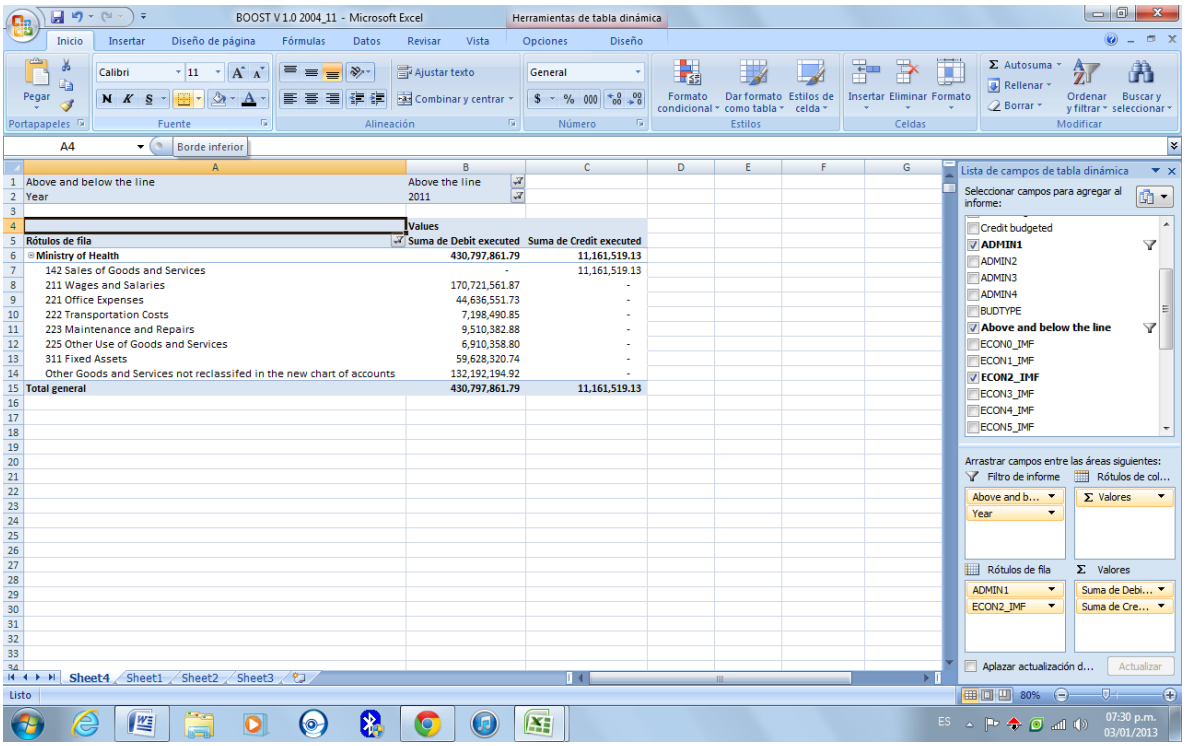
[8] Note that, in order to have consistent time series, the ADMIN changes between 2010 and 2011 will push you to make similar manipulations to the ones done in Example 3.

4.4. Example 4. Adding the revenue dimension

The Seychelles BOOST is the first database that includes revenues. The database identifies what ADMIN units are the ones collecting the revenue and for what concept (taxes, fees, licences). Let's suppose you want to compare how much money raised the Ministry of Health against how much it spent in 2011. To do that, you need to follow these steps:

- Value "Above the line" of variable *Above and Below the line* is used as a first filter.
- Use Year as a second filter: select 2011.
- Variable *ADMIN1* is placed in the Row Labels box and filters by "Ministry of Health".[9]
- Variable *ECON2_IMF in row box*.
- The values in the body of the table consist of the sum of the *Debit Executed* and *Credit Executed*.
- You can insert one or more of the ECON variables to have more detail.

Figure 8. Adding the Revenue Dimension



[9] Note that, in order to have consistent time series, the ADMIN changes between 2010 and 2011 will push you to make similar manipulations to the ones done in Example 3.

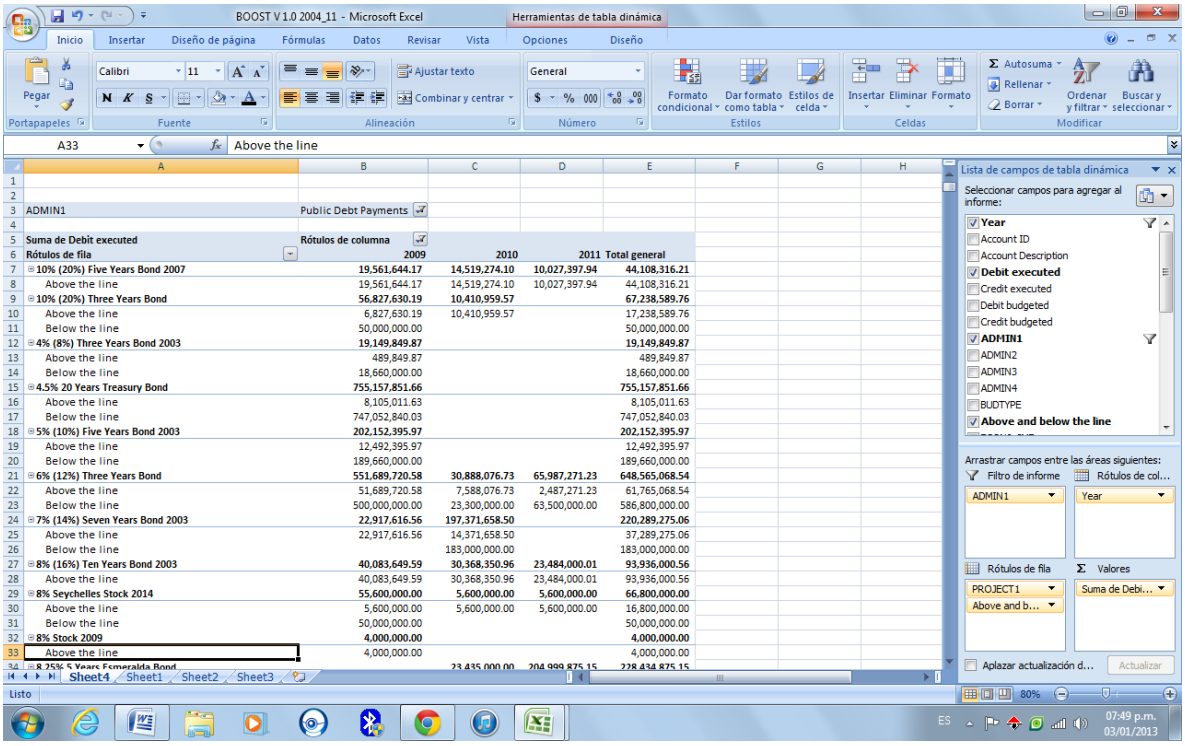
4.5 Example 5. Looking at debt

Public debt payments have been an important issue in Seychelles. BOOST allows tracking them easily and in a consistent way. More important, you can even look at what loan or bond a payment has been made, and whether the payment went to covering interests or reducing principal. Pre-2009 analysis can be done, but is slightly more complicated. For illustration purposes, we will do an analysis using 2009-11 data. Let's suppose we want to see the detailed debt payments and administrative costs of the debt for these years. There are two ways to do this.

Method 1.

- Use *ADMIN1* as a filter, and filter by "Public Debt Payments".
- Place variable *Year* in the Column Labels box.
- Place variables *PROJECT1* and *Above and below the line* in the Row Labels box.
- The values in the body of the table consist of the sum of *Debit Executed*.

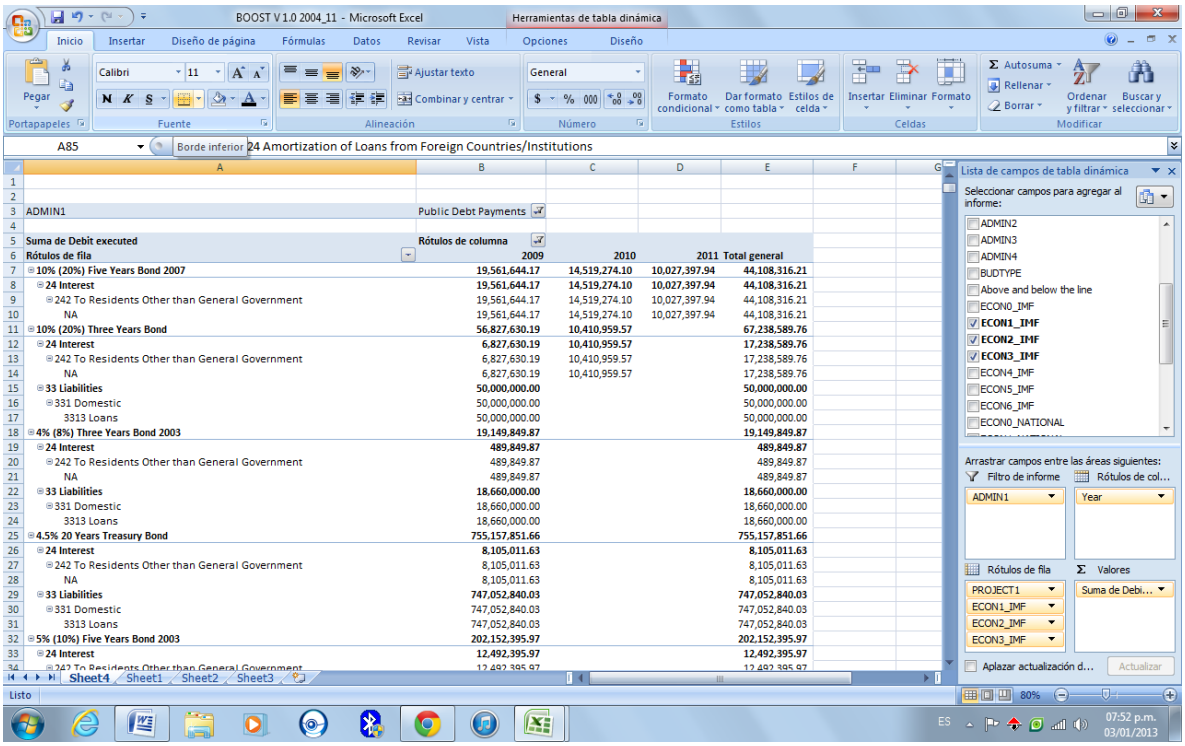
Figure 9. Looking at Debt Payments: Method 1



Method 2.

- Use *ADMIN1* as a filter, and filter by "Public Debt Payments".
- Place variable *Year* in the Column Labels box.
- Place variables *PROJECT1* and *ECON1*, *ECON2*, and *ECON3* in the Row Labels box (you can use either _IMF or _NATIONAL).
- The values in the body of the table consist of the sum of *Debit Executed*.

Figure 10. Looking at Debt Payments: Method 2



(users can prove that payments to debt principal are always included below the line)